

Issued June 17, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

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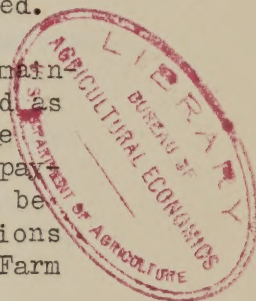
1939 AGRICULTURAL CONSERVATION PROGRAM

Instructions to State Accountants Relative
to the Maintenance of Accounting Records
in the State Agricultural Conservation
Offices for Recording Transactions in Con-
nection with Payments Made under the 1939
Agricultural Conservation Program.

PART I

A. GENERAL

1. All transactions in connection with payments to producers made from Allotments 0653 from Appropriation "Conservation and Use of Agricultural Land Resources" shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015a headed as per Sample Form attached.
3. A County Record of Payments and Deductions shall be maintained for each county on Standard Form 1016a, headed as per Sample Form attached, to which will be posted the amount and reference of each document pertaining to payments made. In the States where Range Payments will be made, separate County Records of Payments and Deductions shall be maintained for the Range Payments, and the Farm Payments.
4. Subsidiary Registers of Encumbrances for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.
5. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Canceled Checks, and other documents that apply to payments made or collections



received, to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger, and to reserve the first money column on the Allotment Ledger for registering Deductions for association expense, which will be posted to the fourth position of the "Item" column on Form 1016a.

B. POSTING TO COUNTY RECORD OF PAYMENTS AND DEDUCTIONS AND ALLOTMENT LEDGER

1. The postings shall be accomplished by machine operation to the County Record of Payments and Deductions and to the Allotment Ledger simultaneously by superimposing the Form 1016a with a carbon on Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Form ACP-22, the posting media) and supporting vouchers (Forms ACP-105) covering payments to producers, the State Accountant shall post by voucher to the County Record of Payments and Deductions for Range payments or Farm payments, whichever is applicable, and the collated Allotment Ledger. In the "Symbol" column, post the number of applications covered by a voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the county code number; in the second position of the "Item" column, the bureau schedule number; in the fourth position of the "Item" column, (hereafter called the "Deductions" column) the amount of deductions for association expense; and in the "Amount" column, the "Net Amount Due."
2. (a) Entries to the County Record of Payments and Deductions and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117A), shall be identified by inserting in the third position in the "Item" column the form number of the document, and in the "Voucher" column, the bureau number of the document.
- (b) Where all or part of the 1939 Agricultural Conservation Program gross payment cannot be made due to the \$10,000 limitation, the Application for Payment Section will advise the State Accountant by a serially numbered memorandum of the State and county code number, serial number of the application involved, and the amount which cannot

be deducted. Upon receipt of these memoranda, the State Accountant shall place such memoranda in an outstanding file sending receipt of posting instructions from this office.

3. General Accounting Office suspensions shall be posted from Forms 117A, Preaudit Difference Statements. Enter in the "Symbol" column the number of applications suspended in contra. The total deductions and the net payment suspended from a voucher shall be entered on the collated County Record and Allotment Ledger as a contra entry to the "Deductions" and "Amount" columns, respectively, using as reference the date suspensions are posted, and the bureau number of the voucher from which suspension was made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions for a voucher.
4. When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated, indicated by the State Accountant in the left-hand column of the Schedule of Disbursements, shall be posted to the "Encumbrances Liquidated" column.

C. POSTINGS TO SUBSIDIARY REGISTER OF ENCUMBRANCES FOR G. A. O. SUSPENSIONS

1. Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted resubmittable General Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.) The file number shall be the State and County Code number. As "Description," in the heading of this form, shall be entered "General Accounting Office Suspensions." On the line provided for "Unit" shall be shown the name of the State and county. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, County, and Allotment Code numbers.
2. Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the

suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Balance Encumbrances Authorized" column. When liquidating an encumbrance for a suspended item, the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. The amount of encumbrance previously authorized for this application shall be entered in the "Encumbrances Liquidated" column. The "Balance Encumbrances Authorized" shall be reduced accordingly.

3. Total liquidation for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the Accountant's copy of the Schedule of Disbursements.

D. BALANCING

1. When each day's posting is completed, the Allotment Ledger will reflect, in the "Deductions" column and the "Audited Vouchers" column, the entries as made to the several "County Records of Payments and Deductions" superimposed on the Allotment Ledger. The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments and other contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements (of Direct Settlements).
2. The total of the "Balance Encumbrances Authorized" columns of the Subsidiary Registers of Encumbrances for G. A. O. Suspensions for all counties shall equal the difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

Sheet No. _____

(State & County
(Names & Codes

Symbol	Date	Vo. No.	ITEM Deductions	Amount

"Symbol," "Date," "Voucher No." columns collated with "Symbol," "Date," and "Reference No." columns, respectively

Symbol: (Appropriation & Title) _____ (State Name & Code) _____

Previous Balance	Symbol	Date	Ref. No.	Description	Deductions (Non-Add)	Audited Vouchers	Encumbrances Liquidated Authorized	Allot- ments	Unencum- bered Balance of Allot- ment
				(Reduced Sample)					

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PART II

A. GENERAL

In the States of Illinois, Missouri, Nebraska, Ohio, and Wisconsin, Form NCR-334 will be used for the determination of the rate of deduction for county association expenses under the 1939 Agricultural Conservation Program.

In the States of Indiana, Iowa, Michigan, Minnesota, and South Dakota, Form NCR-334A will be used for the determination of the rate of deduction for county association expenses under the 1939 Agricultural Conservation Program.

B. PREPARATION OF DATA BY STATE ACCOUNTANT FOR FORM NCR-334

Upon receipt of a written request from the Application for Payment Section for data to be used in determining the rate of deduction for administrative expenses of a county association the State Accountant shall prepare in duplicate and certify a schedule which shall be headed and prepared as follows:

1. This schedule shall be headed "Data From State Accountant For Form NCR-334."
2. This schedule shall have four columns with the following headings:
 - (a) County Name and Code Number
 - (b) 1938 Gross Payments
 - (c) 1938 Adjusted Association Expenses
 - (d) Deductions made for 1938 Expenses
3. Enter in column (a) the name and code number of the county for which data are being furnished.
4. From the County Record of Payments and Deductions covering the 1938 Agricultural Conservation Program payments from appropriation 1292215(21).031-0652, enter in column (b) the 1938 gross payments which shall be determined as follows:

Add the total of the "Deductions" column
(after eliminating the NCR-234 adjustments
posted to the "Deductions" column) to the
total of the "Amount" column.
5. From the County Records of Association Expense Payments under Appropriations 1282215(21)3-0609, 1282226(21), and 1292226(21)-0658, and the County Record of Payments and Deductions under Appropriation 1292215(21).031-0652,

enter in column (c) the adjusted amount of 1938 association expenses which shall be determined as follows:

From the total of the county association expenses applicable to the 1938 Agricultural Conservation Program, deduct the net credit or add the net debit posted from Form NCR-234 to the "Deductions" column on the County Record of Payments and Deductions under Appropriation 1292215(21).031-0652. (The county association expenses applicable to the 1938 Agricultural Conservation Program shall be the sum of the totals of the "Range Program," "Commodity Loans Program," "Marketing Quotas Program," and "Agricultural Conservation Program" columns on the County Records of Association Expense Payments.)

6. From the County Record of Payments and Deductions under Appropriation 1292215(21).031-0652, enter in column (d) the total of the "Deductions" column (after eliminating Form NCR-234 adjustments posted to the "Deductions" column) for the county listed on the same line in column (a).
7. Enter beneath the foregoing data the date as of which the tabulation was taken.
8. To the right of the date, the State Accountant shall insert the words "Certified Correct" following the last entry on the schedule and shall sign and enter his title immediately beneath such certification.
9. Forward the original of the schedule to the Application for Payment Section and retain the duplicate copy in a pending file until all Forms NCR-334 to which it relates have been received.

C. PREPARATION OF DATA BY STATE ACCOUNTANT FOR FORM NCR-334A

Upon receipt of a written request from the Application for Payment Section for data to be used in determining the rate of deduction for administrative expenses of a county association, the State Accountant shall prepare in duplicate and certify a schedule which shall be headed and prepared as follows:

1. This schedule shall be headed "Data From State Accountant For Form NCR-334A."

2. This schedule shall have three columns with the following headings:
 - (a) County Name and Code Number
 - (b) 1938 Adjusted Association Expenses
 - (c) Deductions Made for 1938 Expenses.
3. Enter in column (a) the name and code of the county for which data are being furnished,
4. From the County Records of Association Expense Payments under Appropriations 1282215(21)3-0609, 1282226(21), and 1292226(21)-0658, and the County Record of Payments and Deductions under Appropriation 1292215(21).031-0652, enter in column (b) the adjusted amount of 1938 association expenses which shall be determined as follows:

From the total of the county association expenses applicable to the 1938 Agricultural Conservation Program, deduct the net credit or add the net debit posted from Form NCR-234 to the "Deductions" column on the County Record of Payments and Deductions under Appropriation 1292215(21).031-0652. (The county association expenses applicable to the 1938 Agricultural Conservation Program shall be the sum of the totals of the "Range Program," "Commodity Loans Program," "Marketing Quotas Program," and "Agricultural Conservation Program" columns on the County Records of Association Expense Payments.)
5. From the County Record of Payments and Deductions under Appropriation 1292215(21).031-0652, enter in column (d) the total of the "Deductions" column (after eliminating Form NCR-234 adjustments posted to the "Deductions" column) for the county listed on the same line in column (a).
6. Enter beneath the foregoing data the date as of which the tabulation was taken.
7. To the right of the date, the State Accountant shall insert the words "Certified Correct" following the last entry on the schedule and shall sign and enter his title immediately beneath such certification.
8. Forward the original of the schedule to the Application for Payment Section and retain the duplicate copy in a pending file until all Forms NCR-334A to which it relates have been received.

D. POSTING DATA FROM FORM NCR-334.

As each Form NCR-334 is received, the State Accountant shall check such form to his file copy of the schedule headed "Data From State Accountant For Form NCR-334."

If Item 11, NCR-334, has been changed, note that corresponding corrections have been made in Item 15, NCR-334.

Where Item 11, NCR-334, is less than the current postings of the "Amount" column plus the "Deductions" column on the County Record of Payments and Deductions by one percent or more at the time Form NCR-334 is received, the State Accountant shall call the attention of the Application for Payment Section to such fact.

In no case shall the State Accountant post from a Form NCR-334 involving discrepancies until clearance has been received from the Application for Payment Section.

After all checking has been completed, the State Accountant shall post as follows:

1. From Form NCR-334 post only to the 1939 Program County Record of Payments and Deductions the Items which affect the deductions and credits for a county association as follows: (Do not post to Allotment Ledger.)
 - (a) If there is an entry in Item 16 of Form NCR-334, post the amount in red to the column headed "Deductions."
 - (b) If there is an entry in Item 18 of Form NCR-334, post the amount in black to the column headed "Deductions."
 - (c) Post the sum of the entries in Items 19 and 20 of Form NCR-334 in black to the column headed "Deductions."
 - (d) On the same posting line for the above entries, enter in the "Item" column in the first position "334", and enter in the second position the date of certification by the Chairman of the State Committee.
2. Post only to the County Record of Payments and Deductions for the 1938 Agricultural Conservation Program the following: (Do not post to Allotment Ledger.)
 - (a) In the "Item" column enter "334" and the date of certification by the Chairman of the State Committee.

- (b) If there is an entry in Item 16 of Form NCR-334, post the amount in black to the column headed "Deductions."
- (c) If there is an entry in Item 18 of Form NCR-334, post the amount in red to the column headed "Deductions."

E. POSTING DATA FROM FORM NCR-334A

As each Form NCR-334A is received, the State Accountant shall check such form to his file copy of the schedule headed "Data From State Accountant For Form NCR-334A."

After all checking has been completed, the State Accountant shall post as follows:

1. From Form NCR-334A post only to the 1939 Program County Record of Payments and Deductions the items which affect the deductions and credits for a county association as follows: (Do not post to Allotment Ledger.)
 - (a) If there is an entry in Item 13 of Form NCR-334A, post the amount in red to the column headed "Deductions."
 - (b) If there is an entry in Item 15 of Form NCR-334A, post the amount in black to the column headed "Deductions."
 - (c) Post the sum of the entries in Items 16 and 17 of Form NCR-334A in black to the column headed "Deductions."
 - (d) On the same posting lines for the above entries, enter in the "Item" column in the first position "334A," and enter in the second position the date of certification by the Chairman of the State Committee.
2. Post only to the County Record of Payments and Deductions for the 1938 Agricultural Conservation Program the following: (Do not post to Allotment Ledger.)
 - (a) In the "Item" column enter "334A" and the date of certification by the Chairman of the State Committee.
 - (b) If there is an entry in Item 13 of Form NCR-334A, post the amount in black to the column headed "Deductions."
 - (c) If there is an entry in Item 15 of Form NCR-334A, post the amount in red to the column headed "Deductions."

DATA FROM STATE ACCOUNTANT FOR FORM NCR-334

County Name and Code Number	1938 Gross Payments	1938 Adjusted Association Expenses	Deductions Made for 1938 Expenses
(a)	(b)	(c)	(d)

Date _____

Certified Correct

State Accountant.

DATA FROM STATE ACCOUNTANT FOR FORM NCR-334A

County Name and Code Number	1938 Adjusted Association Expenses	Deductions Made for 1938 Expenses
(a)	(b)	(c)

Date _____

Certified Correct

State Accountant

PART III

A. REPORTS

Effective immediately, the following reports shall be forwarded to the North Central Division, Washington, D. C., at such times and in such manner as described below:

1. Semi-Weekly Reports

- (a) A semi-weekly report of cumulative net payments shall be submitted for all Programs conducted by your State.
- (b) This report shall be submitted as of the close of business of each Monday and Thursday throughout the year in the same manner as heretofore.

2. Form NCR-236, "Cumulative Allotment Ledger Totals for Week/Month Ended _____, 19__"

- (a) Form NCR-236 shall be submitted weekly and monthly.
- (b) The compilation of the weekly NCR-236 shall include all allotment ledger transactions for all allotments made to the State office under the existing appropriations through Wednesday of each week and shall be mailed in duplicate at the close of business on Wednesday night. The monthly report shall be mailed in duplicate no later than the second business day following the close of each month.
- (c) The notation "Same as previous week" or similar notations shall not be used in the compilation of NCR-236. All cumulative allotment ledger totals shall be reported.

3. Monthly Statements of Allotment Transactions

A Monthly Statement of Allotment Transactions shall be submitted in triplicate for all accounts that are officially maintained in the State office.

4. Cumulative Summary by Counties of the County Record of Payments and Encumbrances (1936 Program)

A cumulative summary by counties of the County Record of Payments and Encumbrances shall be submitted in duplicate semi-annually for the periods ended June 30 and December 31 of each year.

5. Cumulative Summary by Counties of the County Record of Expenditures and Deductions (1937 Program)

A cumulative summary by counties of the County Record of Expenditures and Deductions shall be submitted in duplicate quarterly for the periods ended March 31, June 30, September 30, and December 31.

6. Cumulative Summary by Counties of the County Record of Payments and Deductions

- (a) A cumulative summary by counties of the County Record of Payments and Deductions of the Range Program payments and Farm Program payments for the 1938 Agricultural Conservation Program shall be submitted in duplicate at the end of each month.
- (b) A cumulative summary by counties of the County Record of Payments and Deductions of the Range Program payments and Farm Program payments for the 1939 Agricultural Conservation Program shall be submitted in duplicate at the end of each month.
- (c) A cumulative summary by counties of the County Record of Payments and Deductions for the 1937 Sugar Program shall be submitted in duplicate quarterly for the periods ended March 31, June 30, September 30, and December 31.
- (d) A cumulative summary by counties of the County Record of Payments and Deductions for the 1938 Sugar Program shall be submitted in duplicate at the end of each month.
- (e) A cumulative summary by counties of the County Record of Payments and Deductions for the 1937 Cotton Price Adjustment Program shall be submitted in duplicate at the end of each month.
- (f) A cumulative summary by counties of the County Record of Payments for each Commodity under the Price Adjustment Program shall be submitted in duplicate at the end of each month.
- (g) A cumulative summary by counties of the County Record of Crop Insurance Premium Advances shall be submitted in duplicate at the end of each month.

7. Cumulative Summary by Counties of the County Record of Association Expense Payments

A cumulative summary by counties of the County Record of Association Expense Payments showing a break-down by appropriation and by distribution of expenses, shall be submitted in duplicate at the end of each month.

8. Statements of Reconciliation with Regional Disbursing Offices

When Monthly Summary Statements of Disbursements (Form 1065) and Monthly Summaries of Collections (Form 1045) have been received from the Regional Disbursing Office and reconciliations made with the Allotment Ledger accounts officially maintained in your office, statements of such reconciliations shall be prepared in duplicate and forwarded immediately.

B. GENERAL

1. The original copy of the last sheet of all reports submitted to Washington shall be certified by the State Chairman and the State Accountant.
2. All monthly reports shall be submitted to Washington no later than the second business day following the close of each month, and shall include all transactions through the close of business of each month.
3. Prior to forwarding reports to Washington, verification as to their accuracy should be made. In the instances of Allotment Ledger transactions, the total of the minus columns plus the "Unencumbered Balance of Allotments" column should be equal to the total of the plus columns. In the instances of cumulative summaries of Payments by Counties, the total payments for all counties within the State should be equal to the Audited Vouchers plus Direct Settlements minus Reimbursable Collections of the Allotment Ledgers for the 1936 and 1937 Programs; and in the case of 1938 and 1939 Programs, the total payments of all the counties within the States should be equal to the total of the "Audited Vouchers" column for the appropriate Allotment Ledger account.

Issued April 26, 1939.

MAY 20 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
CROP INSURANCE PREMIUM ADVANCES

NORTH CENTRAL DIVISION

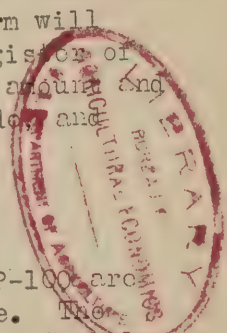
Instructions to State Accountants Relative to
the Maintenance of Accounting Records in the
State Agricultural Conservation Offices for
Recording Transactions in Connection with Crop
Insurance Premium Advances.

A. GENERAL

1. All transactions in connection with advances to producers for the purpose of assisting them to insure their crops with the Federal Crop Insurance Corporation made from allotment 0679 under appropriation 1292215(21).031- Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1939 (AAA) (Conservation Payments) shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015A.
3. A County Record of Crop Insurance Premium Advances shall be maintained for each county on Standard Form 1015A. The purpose of this form is to reflect at all times the total of premium advances made to the Federal Crop Insurance Corporation and the amount of collections that have been made by deductions from payments due the producer under the 1938 Agricultural Conservation Program and collections which have been made by means of set-off from payments due the producer under programs other than the 1938 Agricultural Conservation Program. This form will represent a combined County Record and Subsidiary Register of Encumbrances. There will be posted to this form the amount and reference of each document pertaining to advances made and collections received.

B. SET-OFFS

Crop insurance premium advances made pursuant to Form ACP-100 are shown on the Register of Indebtedness in the State office. The advances (charged to Appropriation 1292215(21).031-Account Symbol No. 0679) will be set-off against any payment due the applicant under any program.



If a set-off for a crop insurance premium advance is made from a payment other than a payment under the 1938 Agricultural Conservation Program. The amount of the set-off shall be credited to your Farm Payment Allotment Ledger under Appropriation 1292215(21).031 - Account Symbol No. 0652, and will be posted as a set-off collection to your County Record of Crop Insurance Premium Advances under Appropriation 1292215(21).031 - Account Symbol No. 0679. If a set-off for a crop insurance premium advance is made from a payment under the 1938 Agricultural Conservation Program, the amount of such advance will be deducted from the net payment to the applicant. In such cases, post the credit to your County Record of Crop Insurance Premium Advances only in the "1936 ACP Collections" column.

C. COUNTY RECORD OF CROP INSURANCE PREMIUM ADVANCES

The posting to this form shall be accomplished by machine operation.

1. Heading of Form.

The County Record of Crop Insurance Premium Advances shall be headed as per sample form attached.

2. Posting.

The posting media to the County Record of Crop Insurance Premium Advances shall be:

- (1) Form ACP-101, Schedule of Requests for Advances for Payment of Crop Insurance Premiums.
- (2) Standard Form No. 1081, Schedule of Adjustments, for the States of Minnesota, Nebraska, and South Dakota.
- (3) Standard Form No. 1064, Schedule of Disbursements, for the States of Illinois, Indiana, Iowa, Michigan, Missouri, Ohio, and Wisconsin.
- (4) Form ACP-22, Schedule of Disbursements.
- (5) Standard Form No. 1096, Schedule of Voucher Deductions.
 - a. Upon receipt of Form ACP-101 from the Application for Payment Section, post as follows:
 - (1) Enter in the "Symbol" column the total number of crop insurance applications shown in column "(a)" of Form ACP-101, (representing the number of applications forwarded to the Federal Crop Insurance Corporation).
 - (2) Enter the date of posting in the "Date" column.

- (3) Enter the administrative number of Form ACP-101 in the "Reference No." column.
 - (4) Enter in the second position of the "Description" column the document form number.
 - (5) Enter in the "Encumbrances Authorized" column the total amount shown at the bottom of Form ACP-101 reflecting this amount in the "Balance to be Collected" column.
- b. Upon receipt of Standard Form No. 1081 from the Application for Payment Section, post as follows:
- (1) Enter the date of posting in the "Date" column.
 - (2) Enter in the "Reference No." column the schedule number of Form 1081.
 - (3) Enter in the first position of the "Description" column the number of crop insurance applications entered opposite the Form 1080 Paying Office No. shown in the first column of Form 1081. The Form 1080 Paying Office No. will be the administrative number of the corresponding ACP-101.
 - (4) Enter in the second position of the "Description" column the document form number "1081".
 - (5) Enter in the "Audited Vouchers" column the amount shown opposite the Form 1080 Paying Office No. entered in the first column of Form 1081 and enter in the "Encumbrances Liquidated" column the amount of encumbrances previously set up for the corresponding ACP-101, reflecting such entry in the "Balance to be Collected" column.
- c. Upon receipt of Standard Form No. 1064 from the Application for Payment Section post as follows:
- (1) Enter the date of posting in the "Date" column.
 - (2) Enter in the "Reference No." column the bureau schedule number of Form 1064.
 - (3) Enter in the first position of the "Description" column the number of crop insurance applications entered opposite the Form 1080 Paying Office No. shown in the "Bureau or Office Voucher No." column of Form 1064. The Form 1080 Paying Office No. will be the administrative number of the corresponding ACP-101.
 - (4) Enter in the second position of the "Description" column the document form number "1064".

- (5) Enter in the "Audited Vouchers" column the amount shown opposite the Form 1080 Paying Office No. and enter in the "Encumbrances Liquidated" column the amount of encumbrances previously set up for the corresponding ACP-101, reflecting such entry in the "Balance to be Collected" column.
- d. Upon receipt of Form ACP-22 from the Application for Payment Section showing thereon deductions for Crop Insurance Premium advances from 1938 Agricultural Conservation Program payments, post as follows:
- (1) Enter the date of posting in the "Date" column.
 - (2) Enter in the "Reference No." column the schedule number of the ACP-22.
 - (3) Enter in the second position of the "Description" column the document form number "22".
 - (4) Enter in the "1938 ACP Collections" column the amount of deduction for the crop insurance premium advance (indicated on the ACP-22 by being enclosed in parentheses followed by an asterisk). Such entry will reduce the balance of advances to be collected and will be reflected in the "Balance to be Collected" column.
- e. Upon receipt of Standard Form 1096 from the Application for Payment Section post as follows:
- (1) Enter the date of posting in the "Date" column.
 - (2) Enter in the "Reference No." column the schedule number of the standard form 1096.
 - (3) Enter in the second position of the "Description" column the document form number "1096".
 - (4) Enter in the "Set-off Collections" column the amount of deduction for a crop insurance premium advance. Such entry will reduce the balance of advances to be collected and will be reflected in the "Balance to be Collected" column.

D. ALLOTMENT LEDGER

The posting to this form shall be accomplished by machine operation.

1. Heading of Form. (See sample form attached)

- a. Enter the number of the sheet opposite "Sheet Number."
- b. Enter the appropriation and title opposite "Symbol."
- c. Enter the State name and Code No. in the center of the sheet.
- d. Enter the appropriation and allotment code numbers "1292215(21).031-0679" at the right-hand side of the sheet immediately below "Sheet No."

2. Posting.

The posting media to the Allotment Ledger shall be:

- (1) Allotment Advices.
- (2) Form ACP-101, Schedule of Requests for Advances for Payment of Crop Insurance Premiums.
- (3) Standard Form No. 1081, Schedule of Adjustments, for the States of Minnesota, Nebraska, and South Dakota.
- (4) Standard Form No. 1064, Schedule of Disbursements, for the States of Illinois, Indiana, Iowa, Michigan, Missouri, Ohio, and Wisconsin.

a. Allotment Advices.

Upon receipt of an allotment advice from Washington, post as follows:

- (1) Enter in the "Date" column the date of the allotment advice.
- (2) Enter in the "Reference No." column the allotment advice number.
- (3) Enter in the "Allotments" column the amount of the allotment, reflecting such amount in the "Unencumbered Balance of Allotment" column.

b. Upon receipt of Form ACP-101 from the Application for Payment Section, post as follows:

- (1) Enter in the "Symbol" column the number of applications shown in column "(a)" of Form ACP-101, (representing the number of applications forwarded to the Federal Crop Insurance Corporation).
- (2) Enter in the "Date" column the date of posting.
- (3) Enter in the "Reference No." column the administrative number of Form ACP-101.

- (4) Enter in the second position of the "Description" column the county code number.
 - (5) Enter in the "Encumbrances Authorized" column the total amount shown at the bottom of Form ACP-101, reflecting such amount in the "Unencumbered Balance of Allotment" column.
- c. Upon receipt of Form 1081 from the Application for Payment Section, post as follows:
- (1) Enter in the "Date" column the date of posting.
 - (2) Enter in the "Reference No." column the schedule number of Form 1081.
 - (3) Enter in the first position of the "Description" column the total number of applications shown in the first column of Form 1081.
 - (4) Enter in the second position of the "Description" column the county code number.
 - (5) Enter in the "Audited Vouchers" column the total amount of the schedule.
 - (6) Enter in the "Encumbrances Liquidated" column, the total amount previously encumbered for the corresponding items.
- d. Upon the receipt of Standard Form 1064, Schedule of Disbursements, from the Application for Payment Section, post as follows:
- (1) Enter in the "Date" column the date of posting.
 - (2) Enter in the "Reference No." column the bureau schedule number of Form 1064.
 - (3) Enter in the first position of the "Description" column the total number of applications shown in the "Bureau or Office Voucher No." column of Form 1064.
 - (4) Enter in the second position of the "Description" column the county code number.
 - (5) Enter in the "Audited Vouchers" column the total amount of the schedule.
 - (6) Enter in the "Encumbrances Liquidated" column, the total amount previously encumbered for the corresponding items.

E. BALANCING

1. When each day's posting is completed, the totals of the "Audited Vouchers", "Encumbrances Liquidated" and "Encumbrances Authorized" columns of the Allotment Ledger must be in agreement with the sum of the totals of the respective columns on the County Records of Crop Insurance Premium Advances for all counties.
2. The sum of the totals of the "1938 ACP Collections" columns on the County Records of Crop Insurance Premium Advances for all counties must be in agreement with the total of all crop insurance premium advances deducted from the 1938 Agricultural Conservation Program payments on Forms ACP-22.
3. The sum of the totals of the "Set-off Collections" columns on the County Records of Crop Insurance Premium Advances for all counties must be in agreement with the total of all set-offs for crop insurance premium advances made through the medium of standard Form No. 1096.
4. The sum of the totals of the "Audited Vouchers", "Encumbrances Authorized", and "Unencumbered Balance of Allotments" columns must be in agreement with the sum of the totals of the "Encumbrances Liquidated" and "Allotments" columns of the Allotment Ledger.
5. The sum of the totals of the "Audited Vouchers", "Encumbrances Authorized", and "Balance to be Collected" columns must be in agreement with the sum of the totals of the "Encumbrances Liquidated", "1938 ACP Collections", and "Set-off Collections" columns on the County Records of Crop Insurance Premium Advances.

F. REPORTS

1. Weekly Report of Crop Insurance Premium Advances.

A report of the cumulative payments for Crop Insurance Premium Advances shall be submitted by letter immediately following the close of business every Monday and Thursday night, showing thereon the number of applications forwarded to the Federal Crop Insurance Corporation and also the number of applications forwarded to the Regional Disbursing Office. This report should be included with the regular report that is now being submitted.

2. County Record of Crop Insurance Premium Advances.

A trial balance total of the County Record of Crop Insurance Premium Advances shall be submitted in duplicate at the end of each month with the other monthly reports that are now being

submitted. This report shall also show in the "Symbol" column the number of applications forwarded to the Federal Crop Insurance Corporation and in the "Description" column the net number of applications for crop insurance premium advances forwarded to the Regional Disbursing Office.

Approved this 26th day of April, 1939.

Claude R. Wickard

Claude R. Wickard,
Director,
North Central Division.

(State Name & Code)

(1292215(21).031-0679)

[illegible]

(State and County)
(Names and Codes)

Symbol: (Appropriation & Title) County Record of Crop Insurance Premium Advances

[illegible]